

Finance Office

Department Overview

The Finance Department provides professional financial services to the Public, County Commission, Elected Officials, Department Heads and Employees of Gallatin County. The office is responsible directly to the County Administrator.

The Finance Department supports the County in receiving budget requests, analyzing revenue capacity, analyzing departmental requests, and plan, coordinate, and track effects of decisions during Budget meetings. The department is responsible for the Budget Document, monthly and quarterly reports on revenues, expenses and variations to the budget; prepares the annual mid-year budget analysis; prepares Financial Report and Trend Analysis Report, calculates future year revenues and expenses for use in estimating funds available for future Budgets; prepares reports and gives financial recommendations, facilitates committees as appointed by the Commission and coordinates counties response to legislative bills.

The Office submitted the FY 06 Budget to the Government Finance Officer's Association for consideration for Certificate of Excellence, which was awarded. This is the first time the County has submitted and the first Certificate of Excellence for Budgeting the County has received.

- To prepare and enhance information for sixth year Financial Trend and Analysis report including mid-year budget review.
- To improve communication between finance office and customers.
- To enhance Finance Offices ability to analyze budget requests, implement performance budgeting and maintain service levels to customers.
- To develop a Long Term Financial Plan (expansion of fiscal trend analysis).
- To assure efficient and effective management of the public's resources by providing quality financial services.
- To provide knowledgeable and courteous customer service to all individuals who contact the Finance Department with questions or concerns.
- Enhance Special District Budget process with tracking, reporting and verification of information.

Department Goals

- To develop a budget document that is clear, concise and easy to read by the general public.
- Develop & use sound financial & management & "best" practices.
- To educate elected officials and department heads on fiscal and financial activities.
- To be referred to as the best county in the state from a fiscal and financial perspective.
- To discuss, design, review and implement full Performance Budgeting for all major departments tied to long- term needs and the CIP.

Recent Accomplishments

- **Received GFOA Distinguish Budget Award**
- Implemented the county-wide performance measurement system.
- Received approval for Courthouse Annex and 3rd District Court Remodel Loan applications.
- Updated Budget and Financial Analysis on the County Web Page.
- Budget Analyst Reviewer for GFOA Budget Certification Program.
- Developed Balanced Budget projected forward into FY 2008.

GENERAL GOVERNMENT

Finance Office

Department Budget

Object of Expenditure	Actual FY 2005	Final FY 2006	Actual FY 2006	Request FY 2007	Preliminary FY 2007	Final FY 2007
Personnel	\$ 124,148	\$ 130,132	129,125	\$ 129,360	\$ 137,081	\$ 139,092
Operations	35,769	128,298	22,598	168,233	168,233	168,233
Debt Service	-	-	-	-	-	-
Capital Outlay	17,509	27,500	-	2,500	2,500	2,500
Transfers Out	-	-	-	-	-	-
Total	\$ 177,426	\$ 285,930	\$ 151,723	\$ 300,093	\$ 307,814	\$ 309,825

Budget by Fund Group

General Fund	\$ 144,189	\$ 140,930	\$ 118,331	\$ 175,093	\$ 182,814	\$ 174,181
Special Revenue Funds	33,237	145,000	115,000	125,000	125,000	135,644
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 177,426	\$ 285,930	\$ 233,331	\$ 300,093	\$ 307,814	\$ 309,825

Funding Sources

Tax Revenues	\$ 29,239	\$ 48,605	\$ 48,119	\$ 51,013	\$ 52,325	\$ 52,667
Non-Tax Revenues	149,639	75,299	78,311	79,029	81,062	81,592
Cash Reappropriated	(1,452)	162,026	106,901	170,052	174,427	175,567
Total	\$ 177,426	\$ 285,930	\$ 233,331	\$ 300,093	\$ 307,814	\$ 309,825

Department Personnel

Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Finance Director	1.00
1	Full-Time	Budget Coordinator	1.00
Total Program FTE			2.00

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2007 Budget Highlights

Personnel

- No changes to personnel

Operations

- Change approved for special programs and activities funded in the Payment in Lieu of taxes Fund.

Capital

- Capital Reserve \$2,500.

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Finance department is striving to fulfill those goals.

Exceptional Customer Service

- Respond to public inquiries within 4 hours, with answers available within 8 hours.
- Prepare a clear concise and easy to read Budget Document.
- Provide Training on updated Software

Be Model for Excellence in Government

- Input solicited on legislative proposals.
- Referred to as the best county fiscal office in the state.
- Develop a long-term plan for operations and capital needs.

Improve Communications

- Educate the public, commission, employees, elected officials, department heads of the county on fiscal and financial activities.
- Develop and implement performance measurements, performance budgeting.
- Present financial condition of the county to all users.

To be the Employer of Choice

- Maintain competitive in the market place.
- Train employees in Fiscal and Financial duties and responsibilities.

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WORKLOAD INDICATORS/PERFORMANCE MEASURERS

Workload Indicators

Indicator	Actual FY 2004	Actual FY 2005	Estimate FY 2006	Projected FY 2007
1 . Public Meetings held on the budget	5	6	8	19
2 . Appearances on media (TV/radio) on budget	6	6	4	6
3 . Preliminary budget meetings held with departments	38	68	79	48
4 . Size of the county's budget	\$79 mil	\$79 mil	\$81 mil	\$85 mil
5 . Number of funds	253	256	257	248
5 . Number of budgeted transfers	39	49	40	38

Performance Measures

Measure	Actual FY 2004	Actual FY 2005	Estimate FY 2006	Projected FY 2007
1 . Distinguished Budget Presentation Award	N/A	N/A	Received	Will Apply
2 . County's Bond Rating	A	A	A+	A+
3 . Financial Statements	Unqualified	Unqualified	Unqualified	Unqualified
4 . Resolutions Adopted without errors	54	N/A	60	65

Commentary

The Finance Department is currently developing Workload Indicators and Performance Measures. For those that are shown, estimates are made for prior year actuals. Additional workload indicators and performance measures will be established in coming years to better gauge the efficiency and effectiveness of the department.